# LAW FOUNDATION OF NOVA SCOTIA

## ANNUAL REPORT

## 1987 - 88

# Law Foundation of Nova Scotia

## Annual Report, 1987-88

The Law Foundation of Nova Scotia was created by an amendment to the Barristers and Solicitors Act in 1976. The objects of the Foundation are "to establish and maintain a fund to be used for the examination, research, revision and reform of and public access to the law, legal education, the administration of justice in the Province and other purposes incidental or conducive to or consequential upon the attainment of any such objects." The fund is derived from the interest on lawyers' general trust accounts, which is paid by the banks and trust companies to the Foundation.

The members of the Board of Governors of the Law Foundation in 1987-88 were:

Appointed by the Governor in Council

A. William Cox, Q.C.

Frank E. Elman, Q.C.

R.J. Ross Stinson

J.D.F. Theakston, Q.C.

David W. Gruchy, Q.C.

Appointed by the Council of the Nova Scotia Barristers' Society

J.W.E. Mingo, Q.C.

Arthur Moreira, Q.C.

Bruce Nickerson, Q.C.

Graham Walker, Q.C.

Chairman, appointed by the Governor in Council on the recommendation of the Council of the Nova Scotia Barristers' Society

A. William Cox, Q.C.

The Foundation's income in 1987-88 from interest on trust accounts was $1,017,079, down slightly from $1,058,770 received in the previous year. The Foundation's reserve for continuing commitments reached $644,846 during the year. In common with other Canadian law foundations, the Law Foundation of Nova Scotia finds it necessary to maintain a substantial reserve because of the drastic fluctuations in income it has experienced in the past. In 1987-88, grants totalling $929,480 were committed. Many of these were for projects which would not be able to continue in the future without the support of the Law Foundation.

Grants Approved in 1987-88

| | |
|---|---|
| Acadia University Institute: | |
| Human Rights Project | $ 10,070 |
| Canadian Bar Association: | |
| Dial-A-Law 1988-89 | 25,000 |
| Dial-A-Law toll free service | 9,000 |
| Law Day '88 | 3,500 |
| Law for the Future Fund | 37,500 |
| Canadian Bar Foundation: | |
| Canadian Bar Review | 3,200 |

| | |
|---|---|
| Canadian Human Rights Foundation: | |
| Bursaries for summer students | 750 |
| Canadian Institute for the Administration of Justice | 3,000 |
| Canadian Journal of Women & Law | 500 |
| Canadian Law Information Council | 23,100 |
| Canadian Law Teaching Clinic | 2,000 |
| Carswell Company: | |
| Translation of Dussault book | 500 |
| Continuing Legal Education Society | 52,000 |
| County Bar Libraries: | |
| Kings County Bar Library | 5,000 |
| Hants County Bar Library | 6,000 |
| Pictou County Bar Library | 5,000 |
| Cape Breton Barristers' Library | 6,000 |
| Annapolis County Bar Library | 5,000 |
| Cumberland County Bar Library | 5,000 |
| Digby County Bar Library | 8,000 |
| Strait Area Bar Library | 6,000 |
| Colchester County Bar Library | 6,000 |
| Coverdale Foundation | 15,000 |
| Dalhousie Law School: | |
| External Moot Courts | 12,000 |
| Laskin Moot 1988 | 3,500 |
| Bursaries (1987-88) | 20,000 |
| Bursaries (1988-89) | 50,000 |
| Dalhousie Law School Fund (Scholarships) | 200,000 |

| | |
|---|---|
| Dalhousie Legal Aid Service | 65,000 |
| Dalhousie University: | |
| Institute of Health Law | 20,000 |
| Elizabeth Fry Society: | |
| Stepping Stone Project | 10,000 |
| Hensen College of Public Affairs: | |
| Conference for Municipal Administrators | 6,950 |
| Interpreter Service for the Deaf | 3,500 |
| Island Alternative Measures Society | 390 |
| John Howard Society: | |
| Criminal Justice Education, Cape Breton | 20,000 |
| Law vs. Learning Conference: | |
| Grants for Nova Scotia teachers | 5,000 |
| Mediation Service | 14,000 |
| Nova Scotia Association of Women & Law: | |
| Reprinting Understanding the Law | 3,035 |
| Nova Scotia Barristers' Society: | |
| Lawyer Referral Service | 27,000 |
| Nova Scotia Law News | 34,725 |
| Bar Admission Course | 43,085 |
| Barristers' Library | 35,000 |
| Province of Nova Scotia: | |
| Learning Disabilities & Young Offenders | 1,000 |
| Public Legal Education Society: | |
| Core funding | 104,000 |
| Computer equipment | 10,175 |

| | |
|---|---|
| Yellow Pages advertisement: | |
| Legal Services in Nova Scotia | 4,000 |
| TOTAL | $929,480 |

Revocations 1987-88:

| | |
|---|---|
| Continuing Legal Education Society | |
| Distance education grant | $ 4,000 |
| Interpreter Service for Deaf | 180 |
| Nova Scotia Barristers' Society | |
| Legal Education Study | 424 |
| Nova Scotia Public Libraries | 285 |
| TOTAL | $ 4,889 |

Repayments 1987-88

| | |
|---|---|
| Howlett: Title Work | $ 723 |
| Ehrlich: Index to Annotated Rules | 637 |
| TOTAL | $ 1,360 |

Respectfully submitted,

A. William Cox, Q.C.
Chairman

June 10, 1988

# LAW FOUNDATION OF NOVA SCOTIA

# F I N A N C I A L  S T A T E M E N T S

MARCH 31, 1988

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# AUDITORS' REPORT

To the Board of Governors
Law Foundation of Nova Scotia and
The Council of the Nova Scotia
Barristers' Society

We have examined the balance sheet of the Law Foundation of Nova Scotia as at March 31, 1988 and the statement of revenue, expenditure and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances, except as explained in the following paragraph.

The Law Foundation derives substantially all of its revenue from interest credited by financial institutions on members' trust funds which is not susceptible to complete audit verification. Accordingly, our verification of revenue from this source was limited to accounting for the amounts recorded in the records of the Law Foundation of Nova Scotia.

In our opinion, except for the effect of adjustments, if any, had interest credited by financial institutions been susceptible to complete audit verification, these financial statements present fairly the financial position of the Foundation as at March 31, 1988 and the results of its operations for the year then ended in accordance with the accounting principles set out in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Doane Raymond

Halifax, Nova Scotia
April 14, 1988

Chartered Accountants

LAW FOUNDATION OF NOVA SCOTIA

BALANCE SHEET

MARCH 31, 1988

| ASSETS | 1988 | 1987 |
|---|---|---|
| Cash and short term deposits - unrestricted | $190,147 | $203,373 |
| Short term deposits and accrued interest receivable - restricted (Note 2) | 644,846 | 411,301 |
| | $834,993 | $614,674 |
| **LIABILITIES** | | |
| Payables and accruals | $ 5,019 | $ 4,635 |
| Designated grants (Note 3) | 760,916 | 628,886 |
| | 765,935 | 633,521 |
| **SURPLUS (DEFICIENCY)** | | |
| Surplus (deficit) | 69,058 | (18,847) |
| | $834,993 | $614,674 |

ON BEHALF OF THE BOARD

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# LAW FOUNDATION OF NOVA SCOTIA

## STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

## YEAR ENDED MARCH 31, 1988

| | 1988 | 1987 |
|---|---|---|
| **Revenue** | | |
| Interest on trust accounts (Note 1(a)) | $1,017,079 | $1,058,770 |
| Interest on short term investments | 56,997 | 35,105 |
| Other | | 10 |
| | 1,074,076 | 1,093,885 |
| **Grants (Note 3)** | | |
| Approved | 929,480 | 726,867 |
| Revoked or reduced | (4,889) | (1) |
| Repayment | (1,360) | (3,220) |
| | 923,231 | 723,646 |
| | 150,845 | 370,239 |
| **Expenditure** | | |
| Accounting and audit | 2,900 | 2,450 |
| Bank charges | 347 | 117 |
| Computer equipment acquired | 3,966 | |
| Office | 6,279 | 8,430 |
| Rent | 4,860 | 4,860 |
| Salaries and benefits (net of recoveries) | 38,300 | 36,187 |
| Scholarship dinner | 1,096 | 1,391 |
| Telephone | 1,450 | 1,716 |
| Travel and meetings - board | 2,710 | 2,987 |
| Travel - staff | 1,032 | 2,175 |
| | 62,940 | 60,313 |
| Excess of revenue over expenditure | 87,905 | 309,926 |
| Deficit, beginning of year | (18,847) | (328,773) |
| Surplus (deficit), end of year | $ 69,058 | $ (18,847) |

LAW FOUNDATION OF NOVA SCOTIA

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1988

1. Accounting policies

(a) Interest on trust accounts

Interest on trust accounts is recorded on a cash basis.

(b) Capital purchases

The Foundation expenses all capital items in the year of acquisition.

2. Short term deposits - restricted

The Foundation has set aside an amount of $644,846 (1987 - $400,000) to fund continuing commitments should the Foundation not have sufficient resources to maintain its present and future grants.

3. Designated grants

The Board of Governors has approved grants totalling $929,480 in the year ended March 31, 1988. Grants that have been approved but remain unpaid at the year end are reported as liabilities. These unpaid grants are expected to be paid out of existing cash resources and future revenues.